

1.0 INTRODUCTION

Every organization, be it public or private has objectives or goals to achieve as this will enhance the sustainability of the organization. Objectives and goals cannot be achieved in a vacuum, the vehicle for achieving these objectives and goals are resources. A resource is a scarce commodity and a means of any kind to obtain what is desired or a source of supply from which benefit is produced.

The Nigerian Judiciary is tasked with the objective of efficient and effective administration and delivery of justice. To achieve this different elements come together, which includes human, infrastructure, money, time, equipment, etc.

As resources are scarce in their nature, it is important for them to be utilised efficiently and effectively as the absence of this will lead to wastages which will have its consequences.

2.0 OBJECTIVES OF THE PAPER

This paper intends to remind and abreast participants of the following:

- The role of Chief Registrars as Accounting Officers
- Resources available for use in the judiciary
- How to efficiently and effectively manage these resources
- Instruments available for decision making in utilising these resources.

3.0 CHIEF REGISTRARS AS ACCOUNTING OFFICERS

The Chief Registrar is the Accounting Officer of the Court. Apart from the basic statutory functions of the Chief Registrar, the Administration (Finance, Personnel, Procurement, Audit, etc) of the

court is done by the Chief Registrar. This is carried out with the assistance of other members of staff.

Section III(i) of Financial Regulation defines the term Accounting Officer as the Permanent Secretary of a Ministry or the head of Extra-Ministerial office and other arms of government who is in full control of, and is responsible for human, material and financial resources which are critical inputs in the management of an organisation.

Section III(ii) further provides that the Accounting Officer shall:

- (a) Be responsible for safeguarding of public funds and the regularity and propriety of expenditure under his control.
- (b) Observe and comply fully with checks and balances spelt out in the existing financial regulations which govern receipts and disbursement of Public Funds and other assets entrusted to his care and shall be liable for any breach thereof.
- (c) Note that his accountability does not cease by virtue of his leaving office and that he may be called upon at any time to account for his tenure as Accounting Officer.

The role of Chief Registrars in the management of judicial resources is critical to the success of the Courts. Their functions as Accounting Officers contained in section 112(i) of the Financial Regulation are as follows:

- a) Ensuring that proper budgetary and accounting systems are established and maintained to enhance internal control, accountability and transparency.
- b) Ensuring that the essential management control tools are put in place to minimize waste and fraud.

- c) Rendering monthly and other financial accounting returns and transcripts (trial balance) to the Accountant General of the Federation as required by the Financial Regulations.
- d) Ensuring the safety and proper maintenance of all government assets under his care.
- e) Ensuring personal appearance before the Public Accounts Committee to answer audit queries to Ministry/Extra – Ministerial Departmental or Agency.
- f) Ensuring accurate collection and accounting for all public moneys received and expended.
- g) Ensuring prudence in the expenditure of public funds;
- h) Ensuring proper assessments, fees, rates and charges are made where necessary.
- i) Ensuring internal guides, rules, regulations, procedures are adequately provided for the security and effective check on the assessment, collection and accounting for revenue.
- j) Ensuring that any losses of revenue are promptly reported and investigated.
- k) Ensuring that all revenue collected are compared with budgeted estimates with a view to highlighting the variances, positive or otherwise and the reasons for them.
- l) Ensuring that any revenue collected are not spent, but remitted to the appropriate authorities promptly.

4.0 RESOURCES MANAGED BY CHIEF REGISTRARS/ACCOUNTING OFFICERS

From the above functions, the Chief Registrar as Accounting Officer makes use of resources and does this with the help of other Directors to achieve these objectives. Some of the resources at the disposal of a Chief Registrar are classified into:

- a) Human Resources
- b) Financial resources
- c) Material Resources
- d) Time

4.1 Human Resources: Human resource is used to describe both the people who work for the Court and the Department responsible for managing resources related to employees. (www.humanresourcesedu.org)

Human resource management is a contemporary, umbrella term used to describe the management and development of employees in an organization. Human resource management involves overseeing all things related to managing an organisation's human capital.

Human resource management is therefore focused on a number of major areas, including:

- Recruiting and staffing
- Compensation and benefits
- Training and learning
- Labour and employee relations
- Organisation development. (www.humanresourcesedu.org)

Human resource management involves developing and administering programs that are designed to increase the effectiveness of an organization or business. It includes the entire spectrum of creating, managing, and cultivating the employer-employee relationship.

For most organisations, agencies, and businesses, the Human Resources Department is responsible for:

- Managing job recruitment, selection, and promotion.

- Developing and overseeing employee benefits and wellness programs.
- Developing, promoting, and enforcing personnel policies.
- Promoting employee career development and job training.
- Providing orientation programs for new hires.
- Providing guidance regarding disciplinary actions.
(www.humanresourcesedu.org)

The Chief Registrar is to ensure that the process for recruitment in all Courts are done in accordance with best practices and employees are well motivated to make them passionate about their roles in achieving the objectives of the judiciary. This is because human resources which are also known as human capital are the most important asset of an organization. They should be nurtured and supported through the creation and management of programs, policies and procedures by fostering a positive work environment through effective employee-employer relations.
(www.humanresourcesedu.org)

The Chief Registrar is to work with the Head of Administration or Head of Human Resource Department in carrying out tasks that are related to Human Resource Management.

4.2 Financial Resources

Financial resource is a term covering all funds of the Court. From an economic perspective financial resources are the part of the organisation's assets (property). Sometimes financial resources are referred to finance, often with some attributes (such as business finance, personal finance or public finance).

Financial resources refer to the funds available to Courts and Judicial Bodies which are used for payment of salaries, overheads, maintenance of infrastructure, capital projects, etc.

The management of financial resources involves several specialized aspects which include budgeting of anticipated revenues and costs, accounting for the receipt and disbursement of funds once the budget is enacted, payment of salaries, purchasing goods and services, investing idle funds, construction of required facilities, auditing transactions for legal compliance and adherence to accepted accounting principles.

Management of financial resources encompasses all decisions and activities of management under the guidance of a Financial Manager (Director, Finance and Accounts) that impact on the control and utilisation of limited financial resources entrusted to achieve specified and agreed strategic outputs (Ojobo 2011:3). It can be accepted that management of financial resources comprises all decision making and other functional activities performed by, especially, public officials to determine the optimum utilisation of scarce resources in order to achieve objectives efficiently and effectively.

Chief Registrars are to ensure that in incurring expenditure for the Courts, they are to work with their respective Directors of Finance and Accounts, be strictly guided by the contents of the Courts annual budget, all regulations guiding expenditure in the Financial Regulations of Nigeria and must comply with all provisions of the Public Procurement Act, 2007 and other pronouncements such as Treasury Circulars, etc.

4.3 Material Resources

Material resources refer to equipment that are used to achieve objectives of an organisation. Materials include furniture, motor vehicles, generators, computer and accessories, writing materials, etc. The proper use of these materials will result in an effective implementation of the budget of an organization as overhead expenditure will be reduced.

Chief Registrars should ensure that material resources are not wasted by ensuring that Stores Department and Audit Department comply with regulations guiding the receipt of goods supplied by contractors and the issue of same to members of staff.

4.4 Time

Time is a resource that if not well managed will affect productivity and form a bottleneck to achieving laid down objectives. Time management refers to managing time effectively so that the right time is allocated to the right activity. In other words it is making the best use of time as time is always limited.

Time management includes:

- Effective planning
- Setting goals and objectives
- Setting deadlines
- Delegation of responsibilities and supervision
- Prioritizing activities as per their importance
- Spending the right time on the right activity.
(www.managementstudyguide.com)

For effective time management one needs to be:

- Organized

- Focused
- Avoid misusing time. (www.managementstudyguide.com)

The concept and importance of time management should be well communicated to all members of staff.

Synergy between Chief Registrars and Deputy Chief Registrars, Heads of Departments and all members of staff is critical to maximising available resources for maximal output and achievement of all objectives and goals of courts and judicial bodies.

All officers should know their place in the organisation and carry out their tasks without any compulsion.

5.0 TOOLS FOR PRUDENT MANAGEMENT OF RESOURCES

Resources are scarce; therefore judicious use of available resources is core to the operation of Courts and Judicial Bodies. Certain tools are available to guide Accounting Officers in the decision making process for resource management. Some of these tools are:

- a) Public Service Rules
- b) Financial Regulations
- c) Treasury and Finance Circulars
- d) Other Circular Letters
- e) Public Procurement Act, 2007
- f) Fiscal Responsibility Act, 2007
- g) Budget
- h) Planning

5.1 Public Service Rules

This refer to a code of regulations which provide for basic rules, regulations and procedures that are germane for carrying out the business of government geared towards efficient service delivery.

Chief Registrars are to be guided by the rules contained in this document for efficient and effective administrative operation of all Courts and Judicial Bodies. Public Service Rules provide guidance on the following procedures which are to be strictly adhered to:

- Appointments and Leaving the Service.
- Discipline.
- . Emoluments and Increments.
- Annual Performance Evaluation Reports (APER) and Certificate of Service.
- Examinations in Law and Official Publications.
- Medical and Dental Procedures.
- Compensation, Insurance and Personal Effects.
- Petitions and Appeals.
- Leave.
- Free Transport Facilities within Nigeria.
- Courses of Instruction Within and Outside Nigeria.
- Allowances.
- Petitions and Award Committee.
- Reward for Outstanding Service .
- Application of Public Service Rules to Federal Government Parastatals (PSR, 2008).

5.2 Financial Regulation

According to Ojobo (2011:19), Financial Regulations commonly referred to as 'FR' is an accounting and financial control document. It is primarily a code of regulation. It also serves as a body of guiding principles and embodies a number of methods or uniformities in the recording of certain financial transactions, events and positions. Simply put, it is the set of all processes, procedures, requirements and related engagement about public finance that Public Sector

Entities must adhere to. The “FR” also involves the following: the control of revenue collection, vote control, payment procedure, security arrangement for public money, different types of imprest, advances, procurement and internal audit operations. (Ojobo 2011:19).

5.3 Treasury and Finance Circulars

These are administrative instruments issued to guide the day to day operations of Public Sector Entities. These instruments are used in amending the existing provision of the financial regulations and the introduction of new policies and guidelines before their inclusion into the Financial Regulation as part of a more permanent code of operations (Ojobo 2011:19). This circular emanates from the Office of the Accountant General of the Federation.

5.4 Other Circular Letters

These are also administrative instruments used to convey policies of government and other regulations. They can originate from any statutory institution that is empowered by law to provide certain regulations that guide government business, such as Office of the Secretary to Government of the Federation and Office of Head of Civil service of the Federation, etc.

5.5 Public Procurement Act, 2007

This is an Act establishing the National Council on Public Procurement as the regulatory authority responsible for the monitoring and oversight of public procurement, harmonizing the existing government policies and practices by regulating, setting standards and developing the legal framework and professional capacity for public procurement in Nigeria; and for related matters. (Ojobo 2011:19)

Public Procurement Act provides regulations for how contracts are awarded in Nigeria; this is to be strictly adhered to. Any breach of the act is a contravention of government procedure which has consequences.

A procurement activity in any Court is very important because it involves a lot of money and is subject to public scrutiny and investigation by other agencies of government in order to ascertain compliance with the Act. Section 113 of Financial Regulations provides special responsibilities of Accounting Officers under the Act, which are as follows:

- a) Preside over the activities of their Tenders Boards for the proper planning and evaluation of tenders and execution of procurements
- b) Ensure that adequate appropriation is available for procurements in their annual budget;
- c) Integrate their entity's procurement expenditure into its yearly budget;
- d) Ensure the establishment of a procurement planning committee over whose activities they shall preside;
- e) Constitute a procurement evaluation committee for the efficient evaluation of tenders;
- f) Constitute a procurement committee
- g) Render annual returns of procurement records to the Bureau of Public Procurement;
- h) Liaise with the Bureau of Public Procurement to ensure the implementation of its regulations; and
- i) Ensure compliance with the provisions of the Public Procurement Act by their organisations, failing which they shall be personally liable for any breach or contravention thereof, whether or not such breach of contravention was

caused by them in person, their subordinates or any person to whom they may have delegated their responsibilities.

5.6 Fiscal Responsibility Act 2007

This is an Act to provide for prudent management of the nation's resources, ensure long term macro-economic stability of the national economy, secure greater accountability and transparency in Fiscal operations within the Medium Term Fiscal Policy Framework, and the establishment of the Fiscal Responsibility Commission to ensure the promotion and enforcement of the nation's economic objectives; and other related matters. (FRA, 2007)

The Act is aimed at providing transparency and accountability on revenue generated and expenditure made by Government Agencies. It also provides the legal framework for the Medium Term Expenditure Framework, guideline for preparation of the Annual Budget, Budgetary Planning and Budgetary Execution, etc.

The contents of the Fiscal Responsibility Act 2007 are to be strictly adhered to where applicable to the operations of Courts and Judicial Bodies.

5.7 Budget

Government Budget is a statement of a government's estimated receipts and expenditure for a particular period (normally one year and three years for a medium term budget/medium term expenditure framework). It is an economic and financial management instrument for allocating resources in order to achieve stated objectives. (BOF,2016). It is a document that shows in detail how an organisation plans to spend all financial resources given to it by government. It begins from a budget proposal of an organization,

when considered and approved by the National Assembly and assented to by the president it becomes part of the Appropriation Act for the prevailing year.

Chief Registrars/Accounting Officers are to ensure that they plan their annual budgets and strictly comply with the contents of the budget of the Courts or Judicial bodies. Any contravention is misappropriation of funds and has its consequences.

5.8 Planning

Ojobo (2006:66) refers to planning as decision regarding the utilisation of the resources at the disposal of a nation to induce, manage, direct and control national development.

Planning is very critical for a reasonable and realisable budget for all Courts and Judicial bodies. This is because it provides for a conscious anticipation of future events and allocation of resources to same.

According to Ojobo (2006:67), some features of planning are as follows:

- a) Planning is a conscious and deliberate course of action with a definite aim.
- b) There must be a known and visible ultimate authority responsible for planning and co-ordinating diverse economic activities
- c) Available limited resources should be rationally distributed for different uses compatible with the attainment of certain socio-economic needs (objectives).

The annual budget of a court and planning are two important instruments that enhance allocative and distributive decision making. The two will provide courts and judicial bodies with a rationalised framework for resource allocation and distribution.

6.0 CHALLENGES OF RESOURCE MANAGEMENT

Resource management is sometimes met with some bottlenecks, some challenges are:

Infrastructure: This refers to availability of sufficient office space, furnishing of offices, power supply, internet facilities, functional libraries and a conducive working environment. When these provisions are not made available the environment will not be conducive for maximum productivity.

Welfare of Judges and Staff: Motivation of Judges and support staff can inspire them to put in their best at their job tasks. The absence of proper and meaningful welfare is demotivating and will consequently hamper the productivity of members of staff.

Training: Exposure to new information is critical to the success of any organization. When judges and support staff do not get exposed to new best practices of their jobs it will affect their productivity and consequently affect the achievement of objectives.

Availability and prudent use of funds: This is critical to so many operations in courts and judicial bodies. Salaries may not be paid, existing infrastructure will not be properly maintained and new ones will not be provided when funds are not available and when available funds are not used properly.

7.0 RECOMMENDATIONS

- a) Chief Registrars and the team they work with should consciously anticipate future events (expenditures to be made)

and plan on how to allocate resources in order to achieve objectives related to the events.

- b) Chief Registrars should give attention to adequate utilisation of human resources and the welfare of same.
- c) Chief Registrars should ensure that they are well equipped with the contents of PSRs, Financial Regulation and other instruments that guide the bureaucracy and operations courts/government business.
- d) Chief Registrars are to ensure they instil synergy between their office and all other departments and units of the court.

8.0 CONCLUSION

Resources are said to be scarce, this necessitates the need for them to be utilised properly. Anticipating future events and proper planning can help in the proper use of available resources.

Financial Regulation III (ii)c in providing caution to Accounting Officers states as follows: “note that his accountability does not cease by virtue of his leaving office and that he may be called upon at any time to account for his tenure as Accounting Officer”. This should be in the minds of all Accounting Officers and potential Accounting Officers, any breach of government procedure guiding the operation of courts and judicial bodies can make the Accounting Officer liable. It is therefore important to be armed with all instruments required for government business, be guided and strictly adhere to them.

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